

MONTHLY STATE REVENUE SNAPSHOT

4 | 2019

based on the Utah State Tax Commission Monthly Revenue Summary (Report TC-23)

General Fund	Projected Growth Rate - March	Actual Growth Rate	Projected Range in Collections Through 9 Months	Actual Collections	Condition	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
Sales & Use Tax	5.5%	5.6%	\$1,584,000,000 - \$1,614,000,000	\$1,599,958,214	On target	7.1%	7.2%	6.7%	5.9%	5.7%	5.6%	5.6%
All Other Sources	4.3%	2.3%	\$337,000,000 - \$387,000,000	\$362,553,375	On target	12.0%	15.7%	16.2%	12.9%	8.2%	6.4%	2.3%
Subtotal General Fund	5.3%	5.0%		\$1,962,511,589		8.1%	8.8%	8.5%	7.1%	6.1%	5.8%	5.0%
Sales & Use Tax Set-Asides	6.7%	4.2%	\$488,000,000 - \$497,000,000	\$486,771,072	Below target range	6.9%	7.1%	7.0%	6.3%	4.2%	4.2%	4.2%
Education Fund/USF												
Individual Income Tax	4.0%	-1.7%	\$2,654,000,000 - \$2,922,000,000	\$2,635,864,266	Below target range	11.2%	6.3%	6.3%	-10.0%	-7.7%	-5.9%	-1.7%
Corporate Tax	22.0%	22.4%	\$233,000,000 - \$340,000,000	\$293,239,104	On target	89.3%	101.6%	143.7%	64.0%	48.3%	37.6%	22.4%
All Other Sources	17.4%	48.9%	\$15,000,000 - \$21,000,000	\$22,727,914	Above target range	95.7%	124.6%	58.4%	61.0%	47.6%	48.9%	47.6%
Subtotal Education Fund	6.0%	0.5%		\$2,951,831,284		18.0%	12.9%	13.0%	-4.6%	-3.9%	-2.7%	0.5%
Subtotal GF/EF	5.7%	2.3%		\$4,914,342,873		13.8%	11.2%	11.1%	-0.3%	-0.1%	0.5%	2.3%
Transportation Fund												
Motor Fuel Tax	2.9%	2.9%	\$259,000,000 - \$274,000,000	\$268,911,909	On target	1.9%	0.7%	3.8%	3.1%	-1.3%	1.4%	2.9%
Special Fuel Tax	3.3%	6.1%	\$100,000,000 - \$106,000,000	\$106,278,196	Above target range	13.9%	4.2%	3.7%	7.1%	4.6%	3.9%	6.1%
Other	5.5%	9.6%	\$65,000,000 - \$72,000,000	\$73,836,000	Above target range	7.6%	13.9%	14.7%	15.9%	10.7%	5.8%	9.6%
Subtotal Transportation Fund	3.4%	4.7%		\$449,026,105		5.4%	3.4%	5.3%	5.8%	1.8%	2.7%	4.7%
Total, GF/EF/USF/TF	5.6%	2.5%		\$5,363,368,978		13.1%	10.5%	10.6%	0.2%	0.0%	0.7%	2.5%

SUMMARY

General and Education Fund revenue collections totaled \$4.9 billion for the first nine months of FY 2019, representing a year-over-year (YoY) growth of 2.3%. The 2.3% is the second month of improvement following January's low of -0.1% and December's -0.3%, but far from the strong growth rates of November's 11.1%, October's 11.2%, and September's 13.8%. The current revenue target is 5.7%. With sales tax on target, and corporate tax/withholding on or above target, the factors behind the weak overall collections in March continues to be income tax. In next month's report, we will have a much better view of where income tax revenue may end the year.

GENERAL FUND

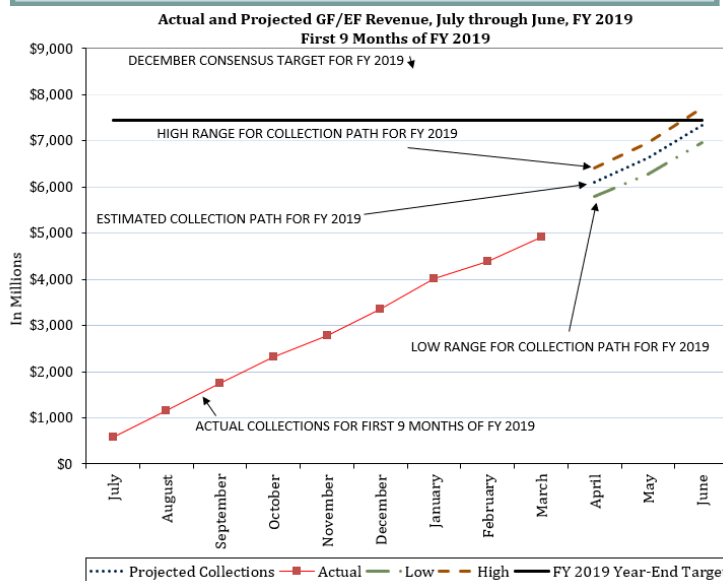
General Fund collections totaled \$2.0 billion for the first nine months of FY 2019. This represents a YoY growth rate of 5.0%. The prior month had revenue growing at 5.8%. The current consensus target is 5.3%. Overall, sales tax and the other sources to the General Fund are generally on target.

EDUCATION FUND

Education Fund collections reached \$3.0 billion through nine months of FY 2019, a YoY increase of 0.5%. Revenue has been abnormally volatile this year. The first report of the year had Education Fund revenue up 18.0% YoY. The growth rate then decelerated to 12.9% and 13.0% in October and November 2018, respectively. The strong revenue picture then flipped in December to -4.6% because final payments were much lower this year compared to last year's payments. This was mostly due to incentives created by federal tax reform. Since bottoming at -4.6% in December, growth has continually rebounded, going to -3.9% (January), then to -2.7% (February), and then to 0.5% (March). April's report (due out the third week of May) should answer how strong final payments may end the year.

TRANSPORTATION FUND

Transportation Fund collections reached \$449 million for the first nine months (+4.7% YoY), above the 3.4% target. Overall, Transportation Fund revenue growth has floated in a narrow range this year, going from a low of 1.8% in January to a high of 5.8% in December. The current growth rate of 4.7% is well within the range of the revenue target.





Revenue Summary

Final Fiscal Year 2018-2019 Through 9 Months

Actual Year-to-Date Net Revenues (in millions)				
Tax/Fee	FY2018	FY2019	Change	% Change
Individual Income Tax	\$2,680.9	\$2,635.9	(\$45.0)	-1.7%
State Sales and Use Tax	\$1,982.7	\$2,086.7	\$104.0	5.2%
Corporate Tax*	\$239.5	\$293.2	\$53.8	22.4%
Beer Tax	\$10.6	\$11.2	\$0.5	5.1%
Cigarette Tax	\$69.1	\$65.9	(\$3.2)	-4.7%
Tobacco Tax	\$17.0	\$16.9	(\$0.1)	-0.7%
Insurance Premium Tax	\$117.4	\$122.1	\$4.7	4.0%
Oil and Gas Severance Tax	\$20.7	\$21.2	\$0.5	2.6%
Mining Severance Tax	\$7.3	\$10.9	\$3.6	49.1%
Local Option Sales and Use Taxes	\$1,074.4	\$1,205.9	\$131.6	12.2%
Oil and Gas Conservation Fee	\$2.4	\$3.5	\$1.1	43.1%
911 Emergency Services Telephone Charge	\$28.1	\$35.5	\$7.4	26.3%
Cable/Satellite Excise Tax	\$23.0	\$22.2	(\$0.9)	-3.7%
Mineral Production Withholding	\$15.4	\$22.7	\$7.3	47.7%
Motor Fuel Tax	\$266.1	\$273.7	\$7.6	2.8%
Special Fuel Tax	\$100.2	\$106.3	\$6.1	6.1%
Aviation Fuel Tax	\$4.8	\$5.0	\$0.2	4.1%
Motor Vehicle Registration Fees	\$106.2	\$112.9	\$6.7	6.3%
Local Transportation Corridor Preservation Fee	\$17.4	\$17.9	\$0.5	2.9%
Other Motor Vehicle Taxes and Fees	\$217.8	\$217.7	(\$0.1)	-0.1%
Other Taxes and Fees	\$39.8	\$42.2	\$2.4	6.0%
Total	\$7,040.8	\$7,329.4	\$288.6	4.1%

Notes

• This report only includes state and local revenues collected by the Utah State Tax Commission and is not a complete review of state or local finances. Amounts listed on this page are totals, including earmarked amounts, collected by tax type. For state revenues compared with budgeted targets please refer to the LFA/GOMB report on state finances available at: <https://gomb.utah.gov/budget-policy/inside-utahs-budget/> or <https://budget.utah.gov>

• FY 2018 revenues are through April 07, 2018. FY 2019 revenues are through April 07, 2019.


* Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.


Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 4/22/2019



	Transactions from 07/01/2017 to 04/07/2018			Transactions from 07/01/2018 to 04/07/2019					
Revenue and Refund Comparison	Fiscal Year	2018		Fiscal Year	2019				
	Fiscal Month	01 - 09		Fiscal Month	01 - 09				
♦♦♦♦ BY FUND TYPE ♦♦♦♦			----- Fiscal Year 2018 Month 01 - 09 -----			----- Fiscal Year 2019 Month 01 - 09 -----			
Categorized by Fund Type	Gross Revenue	Refunds	Net Revenue		Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Clearing	4,129,788	90,282	4,220,070		2,573,067	169,654	2,742,720	(1,477,350)	-35.0%
Education/Uniform School	3,354,637,402	(414,193,604)	2,940,443,798		3,433,149,080	(476,249,607)	2,956,899,473	16,455,675	0.6%
Fiduciary Fund	1,273,126,852	(7,451,792)	1,265,675,060		1,408,925,344	(11,967,363)	1,396,957,981	131,282,921	10.4%
General Fund Restricted	67,264,780	(74,361)	67,190,419		88,260,428	(10,534)	88,249,894	21,059,476	31.3%
General Fund Unrestricted	1,785,788,995	(31,572,235)	1,754,216,760		1,884,502,012	(51,458,533)	1,833,043,479	78,826,719	4.5%
Proprietary Fund	42,841,180	-	42,841,180		23,847,274	-	23,847,274	(18,993,906)	-44.3%
Special Revenue	32,349,843	(71,363)	32,278,480		38,193,114	(32,347)	38,160,767	5,882,287	18.2%
Transportation Fund	471,552,510	(14,997,785)	456,554,725		492,417,834	(14,823,950)	477,593,885	21,039,160	4.6%
Transportation Investment Fund	477,417,006	-	477,417,006		511,895,512	-	511,895,512	34,478,507	7.2%
Net Revenue	7,509,108,356	(468,270,859)	7,040,837,497		7,883,763,665	(554,372,680)	7,329,390,986	288,553,489	4.1%

	Transactions from 07/01/2017 to 04/07/2018			Transactions from 07/01/2018 to 04/07/2019				
Revenue and Refund Comparison	Fiscal Year	2018		Fiscal Year	2019			
	Fiscal Month	01 - 09		Fiscal Month	01 - 09			
◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 09 -----			----- Fiscal Year 2019 Month 01 - 09 -----				
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
911 Emergency Services Telephone Charge:	28,126,438	(44,734)	28,081,704	35,463,644	(2,436)	35,461,208	7,379,504	26.3%
Fiduciary Fund								
Emergency Services Phone Charge	1,699,197	-	1,699,197	-	-	-	(1,699,197)	-100.0%
General Fund Restricted								
Computer Aided Dispatch	254,663	-	254,663	(61)	-	(61)	(254,724)	-100.0%
Statewide Unified E-911 Emergency Services	2,621,776	-	2,621,776	2,630,415	-	2,630,415	8,639	0.3%
Utah Statewide Radio System - Emergency Services	6,515,546	-	6,515,546	15,422,759	-	15,422,759	8,907,212	136.7%
General Fund Unrestricted								
Public Safety Answering Point - Public Safety	939,818	-	939,818	1,276,365	-	1,276,365	336,547	35.8%
Special Revenue								
Public Safety Answering Point - Local Dispatch	16,095,438	(44,734)	16,050,704	16,134,167	(2,436)	16,131,731	81,027	0.5%
Aviation Fuel Tax:	4,807,454	(30,712)	4,776,742	5,001,022	(28,927)	4,972,095	195,353	4.1%
Transportation Fund								
Aviation Fuel Tax	4,807,454	(30,712)	4,776,742	5,001,022	(28,927)	4,972,095	195,353	4.1%
Beer Tax:	10,642,070	(1,288)	10,640,782	11,182,245	(240)	11,182,005	541,222	5.1%
General Fund Restricted								
Alcohol Beverage Enforcement & Treatment Account	5,597,400	-	5,597,400	5,856,043	-	5,856,043	258,643	4.6%
General Fund Unrestricted								
Beer Tax	5,044,670	(1,288)	5,043,382	5,326,201	(240)	5,325,961	282,579	5.6%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

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◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 09 -----			----- Fiscal Year 2019 Month 01 - 09 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%		
Cable/Satellite Excise Tax:	23,004,638	-	23,004,638	22,151,345	-	22,151,345	(853,294)	-3.7%		
General Fund Unrestricted										
Multi-Channel Video or Audio Service	23,004,638	-	23,004,638	22,151,345	-	22,151,345	(853,294)	-3.7%		
Cigarette Tax:	69,293,533	(156,788)	69,136,745	66,088,030	(178,776)	65,909,255	(3,227,490)	-4.7%		
General Fund Restricted										
Cigarette Tax - Tobacco Prevention	7,950,000	-	7,950,000	7,950,000	-	7,950,000	-	0.0%		
General Fund Unrestricted										
Cigarette Stamp Tax	61,343,533	(156,788)	61,186,745	58,138,030	(178,776)	57,959,255	(3,227,490)	-5.3%		
Corporate Tax:	302,667,994	(63,188,452)	239,479,542	352,737,703	(59,498,598)	293,239,104	53,759,563	22.4%		
Education/Uniform School										
Corporate Tax	302,667,994	(63,188,452)	239,479,542	352,737,703	(59,498,598)	293,239,104	53,759,563	22.4%		
Individual Income Tax:	3,031,465,297	(350,583,334)	2,680,881,963	3,052,607,361	(416,743,095)	2,635,864,266	(45,017,697)	-1.7%		
Education/Uniform School										
Individual Income Tax - Final Payments	715,159,425	(346,905,019)	368,254,406	450,541,789	(413,206,349)	37,335,440	(330,918,966)	-89.9%		
Individual Income Tax - Withholding	2,316,305,872	(3,678,315)	2,312,627,557	2,602,065,573	(3,536,747)	2,598,528,826	285,901,269	12.4%		
Insurance Premium Tax:	117,789,758	(380,067)	117,409,691	122,288,592	(224,640)	122,063,952	4,654,260	4.0%		
Fiduciary Fund										
Employers Reinsurance & Uninsured Employers	12,070,564	-	12,070,564	12,633,063	-	12,633,063	562,500	4.7%		
Fireman's Pension Fund	4,030,107	-	4,030,107	7,446,183	-	7,446,183	3,416,076	84.8%		
General Fund Restricted										
Fire Academy Support Fund	2,015,056	-	2,015,056	3,723,093	-	3,723,093	1,708,037	84.8%		
Industrial Accident Fund	1,848,244	-	1,848,244	1,997,632	-	1,997,632	149,388	8.1%		
Relative Value Study Fund	100,489	-	100,489	116,422	-	116,422	15,933	15.9%		
Workplace Safety Account	924,113	-	924,113	998,808	-	998,808	74,696	8.1%		
General Fund Unrestricted										
Insurance Premium Tax	96,801,186	(380,067)	96,421,120	95,373,391	(224,640)	95,148,751	(1,272,369)	-1.3%		
Local Option Sales and Use Taxes:	1,081,610,106	(7,250,640)	1,074,359,466	1,217,645,843	(11,724,340)	1,205,921,503	131,562,038	12.2%		
Fiduciary Fund										
Botanical, Cultural, Recreational, and Zoo	35,377,672	(268,595)	35,109,077	38,440,019	(457,642)	37,982,377	2,873,300	8.2%		
Correctional Facility Sales and Use Tax	-	-	-	15,032,940	(11,982)	15,020,958	15,020,958			
County of the 2nd Class State Hwys Projects	15,805,565	(75,180)	15,730,385	17,255,742	(103,547)	17,152,195	1,421,809	9.0%		
County Option Fixed Guideway Tax	17,483,252	(90,341)	17,392,911	19,102,143	(125,778)	18,976,365	1,583,454	9.1%		
County Option Sales & Use Tax	116,093,670	(893,986)	115,199,684	125,868,148	(1,418,953)	124,449,195	9,249,511	8.0%		
County Option Sales/Use for Highways/Public Transit Tax	21,599,145	(105,187)	21,493,958	53,423,875	(156,825)	53,267,050	31,773,092	147.8%		
Highways Sales & Use Tax	11,992,055	(58,276)	11,933,779	13,122,705	(85,904)	13,036,802	1,103,023	9.2%		
Local Sales And Use Tax	464,375,014	(3,576,098)	460,798,917	502,284,738	(5,675,161)	496,609,577	35,810,660	7.8%		
Local Trans. Corridor Preservation - 2nd Class County	1,760,953	(764)	1,760,189	1,898,770	(1,447)	1,897,323	137,134	7.8%		
Municipal Energy Sales & Use Tax	4,560,015	-	4,560,015	7,555,535	(16,159)	7,539,376	2,979,361	65.3%		
Municipal Telecommunications License Tax	19,240,697	(1,499)	19,239,199	18,495,456	(2,359)	18,493,097	(746,102)	-3.9%		
Public Transit Tax	201,882,364	(1,719,196)	200,163,169	218,720,283	(3,313,125)	215,407,158	15,243,989	7.6%		
Resort Communities Tax	18,699,190	(163,176)	18,536,013	20,530,909	(115,904)	20,415,005	1,878,992	10.1%		
Rural County Hospital Tax	4,689,602	(23,784)	4,665,818	5,023,759	(23,676)	5,000,083	334,265	7.2%		
State Highways Projects - Fixed Guideway	1,490,247	-	1,490,247	1,610,004	-	1,610,004	119,757	8.0%		
Town Option Sales & Use Tax	7,581,347	(33,770)	7,547,577	8,100,302	(31,237)	8,069,065	521,489	6.9%		
Transient Room Tax - County	47,942,161	(105,861)	47,836,300	51,354,156	(68,149)	51,286,007	3,449,707	7.2%		
Transient Room Tax - First Class County Fund	2,490,417	-	2,490,417	2,573,759	-	2,573,759	83,341	3.3%		
Transient Room Tax - Municipality	9,540,005	(17,210)	9,522,795	11,070,098	(8,090)	11,062,008	1,539,213	16.2%		
TRCC Restaurant Tax	39,575,202	(82,016)	39,493,185	43,691,727	(75,134)	43,616,593	4,123,408	10.4%		
TRCC Short Term Leasing Tax - Tourism	13,595,414	(542)	13,594,872	14,454,355	(1,515)	14,452,840	857,968	6.3%		
TRCC Transient Room Tax - Tourism	2,040,814	(7,058)	2,033,755	2,109,173	(2,234)	2,106,939	73,184	3.6%		

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Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
General Fund Restricted								
Homeless Shelter Mitigation	-	-	-	1,183,084	-	1,183,084	1,183,084	
Special Revenue								
Qualified Emergency Food Agencies Fund	285,939	-	285,939	285,939	-	285,939	-	0.0%
State Imposed Mass Transit Tax	3,268,412	(26,572)	3,241,839	3,504,818	(26,626)	3,478,191	236,352	7.3%
Transportation Fund								
State Highways Projects - 2nd Class County	2,952	(1,527)	1,425	2,852	(2,895)	(42)	(1,468)	
State Highways Projects - Public Transit Tax	20,238,000	-	20,238,000	20,950,554	-	20,950,554	712,554	3.5%
Local Transportation Corridor Preservation Fee:	17,382,718	-	17,382,718	17,893,636	-	17,893,636	510,918	2.9%
Fiduciary Fund								
County of the 1st Class State Highways Projects	3,582,278	-	3,582,278	5,033,585	-	5,033,585	1,451,307	40.5%
Local Trans. Corridor Preservation - 1st Class City	1,434,330	-	1,434,330	101,212	-	101,212	(1,333,118)	-92.9%
Local Transportation Corridor Preservation - MV	12,366,110	-	12,366,110	12,758,839	-	12,758,839	392,730	3.2%
Mineral Production Withholding:	15,809,121	(421,818)	15,387,304	22,735,828	(7,914)	22,727,914	7,340,610	47.7%
Education/Uniform School								
Mineral Production Tax Withholding	15,809,121	(421,818)	15,387,304	22,735,828	(7,914)	22,727,914	7,340,610	47.7%
Mining Severance Tax:	7,338,093	-	7,338,093	10,940,585	-	10,940,585	3,602,492	49.1%
General Fund Unrestricted								
Mining Severance Tax	6,065,764	-	6,065,764	9,306,366	-	9,306,366	3,240,602	53.4%
Special Revenue								
Mining Severance Tax Permanent State Trust Fund	1,272,329	-	1,272,329	1,634,219	-	1,634,219	361,890	28.4%
Motor Fuel Tax:	268,725,359	(2,603,858)	266,121,501	276,099,957	(2,425,168)	273,674,790	7,553,289	2.8%
General Fund Restricted								
Boat Fuel Tax	3,013,818	-	3,013,818	2,925,959	-	2,925,959	(87,859)	-2.9%
Off Highway Vehicle Fuel Tax	1,748,235	-	1,748,235	1,836,922	-	1,836,922	88,687	5.1%
Transportation Fund								
Motor Fuel Tax	263,963,306	(2,603,858)	261,359,448	271,337,077	(2,425,168)	268,911,909	7,552,461	2.9%
Motor Vehicle Registration Fees:	106,246,150	-	106,246,150	112,906,066	-	112,906,066	6,659,917	6.3%
General Fund Restricted								
Boat Registration Fees	1,199,379	-	1,199,379	1,160,804	-	1,160,804	(38,575)	-3.2%
Motor Vehicle Safety Impact Restricted Account	586,624	-	586,624	2,032,504	-	2,032,504	1,445,880	246.5%
Off Highway Vehicle Registration Fees	1,746,663	-	1,746,663	2,548,779	-	2,548,779	802,116	45.9%
OHV Registration Fees	136,595	-	136,595	139,946	-	139,946	3,351	2.5%
Snowmobile Registration Fees	297,113	-	297,113	368,418	-	368,418	71,305	24.0%
Proprietary Fund								
Land Grant Management Fund Registration Fees	(98,266)	-	(98,266)	153,188	-	153,188	251,454	
Transportation Fund								
Aircraft Registration Fees	983,173	-	983,173	1,126,080	-	1,126,080	142,907	14.5%
Motor Vehicle Registration Fees	34,407,043	-	34,407,043	36,334,597	-	36,334,597	1,927,554	5.6%
Motorcycle Safety Fees - Dedicated Credit	312,414	-	312,414	309,947	-	309,947	(2,467)	-0.8%
MV Public Safety for Highway Patrol	1,842,075	-	1,842,075	1,911,300	-	1,911,300	69,225	3.8%
Transportation Investment Fund								
Transportation Inv. Fund - MV Registration Fees	64,833,337	-	64,833,337	66,820,504	-	66,820,504	1,987,166	3.1%
Oil and Gas Conservation Fee:	2,515,324	(74,361)	2,440,963	3,503,110	(10,534)	3,492,576	1,051,613	43.1%
General Fund Restricted								
Oil & Gas Conservation Fee	2,515,324	(74,361)	2,440,963	3,503,110	(10,534)	3,492,576	1,051,613	43.1%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 4/22/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 09 -----			----- Fiscal Year 2019 Month 01 - 09 -----			Net Amount Change	Net Change%
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Oil and Gas Severance Tax:			32,065,434	(11,392,859)	20,672,575	43,032,533	(21,815,442)	21,217,092	544,517	2.6%
General Fund Unrestricted										
	Oil & Gas Severance Tax		24,719,848	(11,392,859)	13,326,989	33,518,016	(21,815,442)	11,702,575	(1,624,414)	-12.2%
Special Revenue										
	Oil & Gas Severance Tax Permanent State Trust Fund		1,093,069	-	1,093,069	3,137,951	-	3,137,951	2,044,882	187.1%
	Revitalization Fund - Navajo		1,125,000	-	1,125,000	1,125,000	-	1,125,000	-	0.0%
	Revitalization Fund - Uintah Basin		5,127,517	-	5,127,517	5,251,566	-	5,251,566	124,049	2.4%
Other Motor Vehicle Taxes and Fees:			217,841,538	2,176	217,843,714	217,722,786	11,055	217,733,841	(109,873)	-0.1%
Clearing										
	Clearing - VADRS MV		0	2,176	2,176	105	11,055	11,160	8,984	412.9%
Education/Uniform School										
	Driver Education Fees - Dedicated Credits		4,668,018	-	4,668,018	4,837,651	-	4,837,651	169,633	3.6%
Fiduciary Fund										
	Collegiate License Plate Fees		813,582	-	813,582	827,306	-	827,306	13,724	1.7%
	Motor Vehicle Blindness Prevention Checkoff		18,675	-	18,675	21,982	-	21,982	3,307	17.7%
	MV County Collections		147,500,456	-	147,500,456	152,184,858	-	152,184,858	4,684,401	3.2%
	Other License Plate and Contributions		91,288	-	91,288	99,471	-	99,471	8,183	9.0%
	Tax Commission Suspense		18,127,034	-	18,127,034	11,485,136	-	11,485,136	(6,641,897)	-36.6%
General Fund Restricted										
	Electronic Payments Fee		4,848,466	-	4,848,466	4,679,190	-	4,679,190	(169,276)	-3.5%
	MV Automobile 45-Day Permits		3,243,209	-	3,243,209	3,299,986	-	3,299,986	56,778	1.8%
	MV Contrib - Special Group License Plates		385,365	-	385,365	437,439	-	437,439	52,074	13.5%
	MV Contrib - Voluntary Checkoffs		28,858	-	28,858	32,138	-	32,138	3,280	11.4%
	Other License Plate and Contributions		183,650	-	183,650	204,550	-	204,550	20,900	11.4%
General Fund Unrestricted										
	County Property Tax Transaction Fees		(9,747)	-	(9,747)	(7,550)	-	(7,550)	2,197	-22.5%
	DUI Impound Fees		1,233,917	-	1,233,917	1,107,079	-	1,107,079	(126,839)	-10.3%
	Misc. Dedicated Credits - Other Agencies		2,939,821	-	2,939,821	346,780	-	346,780	(2,593,041)	-88.2%
	Misc. Dedicated Credits - Tax Comm.		1,952,115	-	1,952,115	1,952,547	-	1,952,547	433	0.0%
	MV Regist/Plate Fees - Plate, Admin Fee		2,382,223	-	2,382,223	2,842,071	-	2,842,071	459,849	19.3%
	MVED Business Regulation Fees		1,712,938	-	1,712,938	1,357,261	-	1,357,261	(355,677)	-20.8%
	Other License Plate and Contributions		332	-	332	312	-	312	(20)	-5.9%
	Search and Rescue - Dedicated Credits		207,592	-	207,592	205,871	-	205,871	(1,721)	-0.8%
Special Revenue										
	Traumatic Head and Spinal Cord Injury Rehab		149,045	-	149,045	224,149	-	224,149	75,105	50.4%
Transportation Fund										
	DUI Impound Fees		889,140	-	889,140	812,788	-	812,788	(76,352)	-8.6%
	Motor Carrier Fee		1,699,374	-	1,699,374	1,885,186	-	1,885,186	185,812	10.9%
	Motor Vehicle Control Fees		4,636,550	-	4,636,550	4,730,429	-	4,730,429	93,880	2.0%
	Proportional Registration - Highway Use Tax		5,602,555	-	5,602,555	7,366,478	-	7,366,478	1,763,923	31.5%
	Proportional Registration Fees		11,978,670	-	11,978,670	14,105,881	-	14,105,881	2,127,211	17.8%
	Temporary Permits		154,010	-	154,010	173,915	-	173,915	19,905	12.9%
	Uninsured Motorist Fees		2,404,404	-	2,404,404	2,509,776	-	2,509,776	105,372	4.4%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 4/22/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 09 -----			----- Fiscal Year 2019 Month 01 - 09 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Other Taxes and Fees:			44,506,179	(4,706,858)	39,799,321	47,236,084	(5,062,355)	42,173,730	2,374,409	6.0%
Clearing										
	Clearing - GenTax ACH		1,172,115	-	1,172,115	2,261,619	-	2,261,619	1,089,503	93.0%
	Clearing - GenTax Fuels		1,766,708	88,106	1,854,814	22,328	110,380	132,708	(1,722,106)	-92.8%
	Clearing - GenTax Media		1,149,023	-	1,149,023	239,618	-	239,618	(909,405)	-79.1%
	Clearing - GenTax Misc.		30,762	0	30,762	49,364	(2)	49,362	18,600	60.5%
	Clearing - Insurance Premium		1,733	(0)	1,733	1	48,221	48,222	46,489	
	Clearing - MV Regist. Prepayments		9,448	-	9,448	32	-	32	(9,416)	-99.7%
Education/Uniform School										
	IIT Contributions - Invest More for Education		719	-	719	133	-	133	(586)	-81.5%
	State Transient Room Tax - Hospitality Tourism		26,253	-	26,253	230,404	-	230,404	204,151	
Fiduciary Fund										
	Car & Bus Tax		8,704,902	(773)	8,704,129	9,033,341	(714)	9,032,627	328,498	3.8%
	Environmental Assurance Fee		4,775,637	(228,478)	4,547,159	5,486,697	(271,830)	5,214,867	667,708	14.7%
	Inc. Tax Contributions - Education		29,215	-	29,215	25,394	-	25,394	(3,821)	-13.1%
	Inc. Tax Contributions - Election Campaign		68,674	-	68,674	69,680	-	69,680	1,006	1.5%
General Fund Restricted										
	Admin. Allowance Service Charge - Sales Tax & Misc		8,977,137	-	8,977,137	8,056,555	-	8,056,555	(920,582)	-10.3%
	Commerce Charges		322,005	-	322,005	322,553	-	322,553	548	0.2%
	Court Complex Fees		3,056,171	-	3,056,171	3,315,571	-	3,315,571	259,400	8.5%
	Income Tax Contrib. - Homeless, Children's Organ, Etc.		125,633	-	125,633	59,594	-	59,594	(66,039)	-52.6%
	Lubricating Oil Fee - Used Oil		430,212	-	430,212	449,910	-	449,910	19,698	4.6%
	Other Misc.		185,585	-	185,585	179,152	-	179,152	(6,434)	-3.5%
General Fund Unrestricted										
	Cigarette/eCig Licenses & Fees		11,190	-	11,190	670	-	670	(10,520)	-94.0%
	County Property Tax Transaction Fees		2,093,609	-	2,093,609	2,118,003	-	2,118,003	24,395	1.2%
	Court Fees		1,829,009	-	1,829,009	2,068,221	-	2,068,221	239,212	13.1%
	Farm Tool Tax Credit		-	(3,101)	(3,101)	-	(12,320)	(12,320)	(9,219)	
	Federal Revenues & Grants		142,879	-	142,879	289,430	-	289,430	146,551	102.6%
	Misc. Dedicated Credits - Electronic Convenience Fees		626,005	-	626,005	694,000	-	694,000	67,995	10.9%
	Misc. Dedicated Credits - MV Sale of Info		117,121	-	117,121	111,581	-	111,581	(5,540)	-4.7%
	Misc. Dedicated Credits - Tax Comm.		46,402	-	46,402	38,649	-	38,649	(7,753)	-16.7%
	Other Misc.		183,439	-	183,439	403,796	-	403,796	220,357	120.1%
	Property Tax Relief Credits - Circuit Breaker		-	(4,562,555)	(4,562,555)	-	(4,932,805)	(4,932,805)	(370,250)	8.1%
Special Revenue										
	Clean Air Fund Contributions		23,425	-	23,425	25,341	-	25,341	1,916	8.2%
	Misc. Special Revenues		8,920	-	8,920	1,094	-	1,094	(7,827)	-87.7%
	Private Organ Donation Contributions		27,361	-	27,361	31,003	-	31,003	3,641	13.3%
	State Transient Room Tax - Outdoor Recreation Infrastructure		799,324	(56)	799,268	3,792,098	(3,284)	3,788,814	2,989,547	374.0%
	Suicide Prevention		-	-	-	14,468	-	14,468	14,468	
	Waste Tire Recycling Fees		2,673,752	-	2,673,752	2,630,990	-	2,630,990	(42,763)	-1.6%
Transportation Fund										
	Motor Vehicle Rental Tax		5,091,812	-	5,091,812	5,214,797	-	5,214,797	122,984	2.4%
Special Fuel Tax:			112,539,578	(12,361,688)	100,177,890	118,645,157	(12,366,960)	106,278,196	6,100,307	6.1%
Transportation Fund										
	Special Fuel Tax		111,858,578	(12,302,740)	99,555,838	117,844,193	(12,277,912)	105,566,280	6,010,443	6.0%
	Special Fuel Tax - CNG / LNG		680,999	(58,948)	622,052	800,964	(89,048)	711,916	89,864	14.4%

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit

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◆◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆◆	----- Fiscal Year 2018 Month 01 - 09 -----			----- Fiscal Year 2019 Month 01 - 09 -----			Net Amount Change	Net Change%
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
State Sales and Use Tax:	1,997,755,825	(15,075,141)	1,982,680,684	2,111,248,392	(24,519,105)	2,086,729,286	104,048,602	5.2%
General Fund Restricted								
Water Infrastructure Restricted 1/16% Sales Tax Diversion	6,407,453	-	6,407,453	12,829,156	-	12,829,156	6,421,703	100.2%
General Fund Unrestricted								
Dedicated Credits - DNR Plants/Animal Protect - Sales	2,450,000	-	2,450,000	2,450,000	-	2,450,000	-	0.0%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed	650,000	-	650,000	650,000	-	650,000	-	0.0%
State Sales Tax	1,530,717,531	(15,075,141)	1,515,642,390	1,624,477,319	(24,519,105)	1,599,958,214	84,315,824	5.6%
Water & Wastewater Proj - Div of Water Rights	1,607,416	-	1,607,416	1,672,511	-	1,672,511	65,095	4.0%
Proprietary Fund								
Throughput Infrastructure Fund	20,250,000	-	20,250,000	-	-	-	(20,250,000)	-100.0%
Water & Wastewater Proj - Sales	22,689,446	-	22,689,446	23,694,086	-	23,694,086	1,004,640	4.4%
Special Revenue								
Medicaid Expansion	-	-	-	-	-	-	-	
Qualified Emergency Food Agencies Fund	400,311	-	400,311	400,311	-	400,311	-	0.0%
Transportation Investment Fund								
Transportation Inv. Fund - 30% Sales Growth Diversion	166,361,052	-	166,361,052	164,158,837	-	164,158,837	(2,202,216)	-1.3%
Transportation Inv. Fund \$90MM	47,250,000	-	47,250,000	-	-	-	(47,250,000)	-100.0%
Transportation Inv. Fund 0.05% Diversion	16,146,890	-	16,146,890	13,376,691	-	13,376,691	(2,770,199)	-17.2%
Transportation Inv. Fund 1/16% Sales Diversion	21,674,163	-	21,674,163	16,731,084	-	16,731,084	(4,943,080)	-22.8%
Transportation Inv. Fund 3.68% Vehicle Related Products	-	-	-	82,613,090	-	82,613,090	82,613,090	
Transportation Inv. Fund 8.3% Vehicle Related Products	161,151,563	-	161,151,563	168,195,308	-	168,195,308	7,043,745	4.4%
Tobacco Tax:	16,975,748	(436)	16,975,311	16,633,745	224,795	16,858,540	(116,771)	-0.7%
General Fund Unrestricted								
Tobacco Products Tax	16,975,748	(436)	16,975,311	16,633,745	224,795	16,858,540	(116,771)	-0.7%
Net Revenue	7,509,108,356	(468,270,859)	7,040,837,497	7,883,763,665	(554,372,680)	7,329,390,986	288,553,489	4.1%

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

¹H.B. 149 from the 2018 General Session repealed the requirement of the State Tax Commission to record and deposit revenue from the markup on alcoholic beverages. Beginning FY 2019, revenues recorded to the liquor markup proprietary fund are no longer included in the TC-23 revenue report.